

COUNTY OF COFFEY, KANSAS

Financial Statements  
and  
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2012

County of Coffey, Kansas  
Special Financial Statements  
For the Fiscal Year Ended December 31, 2012

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## INDEPENDENT AUDITORS' REPORT

Board of County Commissioners  
Coffey County  
Burlington, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Coffey County, Burlington, Kansas, as of and for the year ended December 31, 2012, and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by Coffey County, Burlington, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Coffey County, Burlington, Kansas, as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Coffey County, Burlington, Kansas, as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

*Prior Year Comparative Analysis*

The 2011 Actual columns presented in the individual fund schedules of cash receipts and expenditures actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2011 financial statement upon which we rendered an unqualified opinion dated March 15, 2012. The 2011 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 financial statement or to the 2011 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 financial statement as a whole.

*Restricted Use*

This report is intended solely for the information and use of the governing body and management of Coffey County, and for filing with the , the Kansas Department of Administration, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

*Schlatterbeck and Burns, LLC*

October 29, 2013

Coffey County, Kansas  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis

For the Year Ended December 31, 2012

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General	(2)	\$ 951,742	12,543	9,173,720	9,606,318	531,687	253,623	785,310
Special Purpose:								
Ambulance		2,213		409,561	410,000	1,774		1,774
Coffey County Library		6,420		993,640	995,835	4,225		4,225
Coffey Co. Lib. Employee Benefits		1,005		165,104	165,500	609		609
Conservation District		215		30,195	30,125	285		285
Economic Development		30,620		179,540	176,374	33,786	601	34,387
Economic Development Loan		185,517		25,080		210,597		210,597
Employee Benefits		1,084,464		2,327,540	2,410,323	1,001,681	7,144	1,008,825
Extension Council		962		130,851	131,200	613		613
Health		15,423		405,324	371,495	49,252	2,872	52,124
Historical Society		1,590		222,530	223,000	1,120		1,120
Hospital Maintenance		2,794		439,242	440,000	2,036		2,036
Mental Health				75,304	75,000	304		304
Intellectual Disability		1,053		157,023	157,500	576		576
Noxious Weed		2,809		301,927	304,591	145	72	217
Road and Bridge		854,979		4,933,920	4,514,063	1,274,836	223,784	1,498,620
Rural Fire District No. 1		244		780,968	777,295	3,917		3,917
Special Alcohol Program		13,798		1,234	150	14,882		14,882
Special Bridge	(2)	863,774	400	380,613	222,704	1,022,083	260	1,022,343
Special Park and Recreation		2,919		645	500	3,064		3,064
Tourism and Convention Promotion				15,234	15,234			
Special Capital Improvement	(2)	1,480,903	1,963	871,386	78,608	2,275,644	4,605	2,280,249
Special Equipment Reserve		1,249,566		253,819		1,503,385		1,503,385
Special Noxious Weed		160,399			9,488	150,911		150,911
Special Highway		1,894,255			65,840	1,828,415		1,828,415
GIS Reserve		304,170		42,097	22,353	323,914		323,914
Technology Office Reserve		605,847		155,000	107,424	653,423	107,539	760,962
Coffey County RWD Infrastructure		157,425			2,292	155,133		155,133
Community Improvement Reserve		1,243,552		140,000	50,000	1,333,552		1,333,552
Emergency Telephone Service		46,537		86,189	82,327	50,399	4,650	55,049
Emergency Telephone Service - Wireless		5,641			5,641			
Enterprise:								
Solid Waste		180,239		150,244	212,666	117,817	838	118,655
Jacob's Creek Sewer District		191,207		16,087	26,155	181,139		181,139

The notes to the financial statements are an integral part of this statement.

Coffey County, Kansas  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2012

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Expendable Trusts:							
Motor Vehicle Operating	68,710		86,728	74,985	80,453	55	80,508
Prosecuting Attorney Training	4,366		2,996	2,659	4,703	115	4,818
Special Law Enforcement Trust	24,062		( 1 )	15,955	8,106		8,106
Register of Deeds Technology	37,625		12,200	8,902	40,923		40,923
Prosecuting Attorney Trust	707				707		707
Prosecuting Attorney Check Fees	4,976		290		5,266		5,266
Sheriff's Special Donations	4,106		3,170	1,495	5,781		5,781
Emergency Preparedness Grant	50,765		36,209	28,192	58,782		58,782
Diversion Fees	70,088		40,617	14,176	96,529		96,529
Other Grants			1,310	1,310			
Total Primary Government (1)	<u>11,807,687</u>	<u>14,906</u>	<u>23,047,536</u>	<u>21,837,675</u>	<u>13,032,454</u>	<u>606,158</u>	<u>13,638,612</u>
Composition of Cash:							
Cash and Cash Items on Hand							18,326
Certificates of Deposit							15,752,579
Demand Deposits							16,899,184
Less: Agency Funds							( 19,031,479 )
Adjustment for Rounding							2
Total Primary Government (1)							<u>13,638,612</u>

(1) Excluding Agency Funds

(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled



County of Coffey, Kansas  
Notes to Financial Statements  
December 31, 2012

**Note 1 Summary of Significant Accounting Policies**

**A. Reporting Entity**

Principles Used in Determining Scope of Entity

The basic criterion used for including other governmental organizations in the financial reports is the exercise of oversight responsibility over such organizations. Oversight responsibility is derived from the County's powers and includes, but is not limited to, financial accountability, appointment of a voting majority of the governing body, imposition of will, financial benefit/burden on primary government and fiscal dependency. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

**B. Basis of Presentation**

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year of 2012:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Capital Project Funds--to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, Special Assessment Funds, and Trust Funds).

Proprietary Funds:

Enterprise Funds--to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

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Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

**C. Basis of Accounting**

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has waived generally accepted accounting principles as provided by the Kansas statutes which thereby requires this type of special reporting.

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented.

Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not recorded.

**D. Budgets**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice

County of Coffey, Kansas  
Notes to Financial Statements  
December 31, 2012

of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such amendments made during 2012.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special revenue funds:

Economic Development Loan Fund  
Industrial Park Maintenance Reserve Fund  
Special Capital Improvement Fund  
Special Equipment Reserve Fund  
Special Highway Fund  
Rural Water Assistance Reserve Fund  
GIS Reserve Fund  
Technology Office Reserve Fund  
Coffey County RWD Infrastructure Fund  
Community Improvement Reserve Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**E. Assets, Liabilities, and Fund Equity**

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the General Fund, as provided by Kansas Statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

County of Coffey, Kansas  
Notes to Financial Statements  
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Inventories and Prepaid Expenses

With the exception of the enterprise funds, inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

**F. Revenues and Expenditures**

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other inter-fund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**Note 2 Stewardship, Compliance, and Accountability**

Compliance with Kansas Cash Basis Law

No Violations.

Compliance with Kansas Budget Law

No Violations.

Compliance with Kansas Depository Security Law

No Violations.

County of Coffey, Kansas  
Notes to Financial Statements  
December 31, 2012

**Note 3 Detail Notes on All Funds and Account Groups**

**A. Assets:**

As of December 31, 2012 the county held no investments.

K.S.A. 9-1401 establishes the depositories that may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment

*Concentration of credit risk.* State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County maintained full coverage and has not designated any "peak periods".

At December 31, 2012, the County's carrying amount of deposits was \$32,654,777 and the bank balance was \$33,281,649. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$775,084 was covered by federal depository insurance and \$32,506,565 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

**General Fixed Assets**

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has received a waiver of compliance until December 31, 2012, in accordance with K.S.A. 75-1120(a).

**Economic Development Program**

During 1987, the County established the Coffey County Economic Development Program. Under this program, grants, leases and loans are made to various small companies in the County to

County of Coffey, Kansas  
Notes to Financial Statements  
December 31, 2012

promote the creation of jobs and economic development. A summary of the Economic Development Program transactions are as follows:

	Due or Outstanding 1/1/2012	Funds Advanced / Charges	Principal / Rent Received	Write-Offs and Earned Discounts	Due or Outstanding 12/31/2012
Summary of: Loans Receivable	\$ 92,255	0	22,861	2,382	67,012

**B. Liabilities:**

Defined Benefit Pension Plan

*Plan Description.* The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (400 SW 8th Avenue, Suite 200; Topeka, KS 66603-2935) or by calling 1-800-228-0366.

*Funding Policy.* K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Other Employee Benefits

Vacation and Sick Pay

The County's policies regarding vacation and sick pay permit employees to accumulate a maximum of 30 days vacation time and no limit on accumulated days sick pay. Policies provide for payment to be made for vacation days earned in excess of 30 and for unused vacation days upon

County of Coffey, Kansas  
Notes to Financial Statements  
December 31, 2012

employment termination. Policies provide for payment of accumulated sick pay on date of employment termination. The costs of accumulated vacation and sick pay are not recorded at the time the benefits are accumulated.

General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. The Coffey County assessed valuation as of July 1, 2012 was \$406,763,502. There was no outstanding debt as of December 31, 2012. The resulting legal debt margin was \$12,202,900. This debt limit calculation does not include valuation of motor vehicles.

**C. Operating Transfers:**

<u>From</u>	<u>To</u>	<u>Amount</u>
Special Auto Fund	General Fund	\$ 68,711
General Fund	Special Equipment Reserve Fund	253,819
General Fund	Special Capital Improvement Fund	871,386
General Fund	GIS Reserve	42,000
General Fund	Technology Office Reserve	155,000
General Fund	Community Improvement Reserve	140,000

**Note 4 Closure and Postclosure Care Costs of Landfill**

The County currently operates a municipal solid waste landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Engineering estimates of post closure costs over this thirty year period are in the amount of \$1,407,750 and estimated cost for providing the cover of the landfill is \$2,238,717 for a total closure and postclosure cost of \$3,646,467. Engineering estimates place the total capacity of the landfill at 1,050,000 cubic yards, and previously used capacity is estimated at 257,975 cubic yards (24.5%). The remaining 792,025 cubic yards (75.5%) of unused capacity has an estimated useful life of 53.5 years. These amounts are based on what it would cost to perform all closure and postclosure care in 2012. The County expects to close the landfill in the year 2045. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The County prepares its financial statements on a statutory basis of accounting, which demonstrates compliance with the cash basis and budget laws of Kansas. If the County had prepared its financial statements in compliance with generally accepted accounting principals, a liability in the amount of \$893,384 would have been recognized based on 24.5 percent of the estimated capacity of the landfill used to date. The current cost of closure and postclosure remaining to be recognized would have been \$2,753,083.

As of December 31, 2012 the County meets its financial assurance requirements by applying financial test alternative IB as provided for by Kansas Department Health and Environment regulations.

The County is not required to currently accumulate funds to pay the future costs of closure and post-closure, and has not done so. These future costs will be met when due by the allocation of general tax revenues, the issuance of bonds or both.

County of Coffey, Kansas  
Notes to Financial Statements  
December 31, 2012

**Note 5 Summary, Disclosure of Significant Contingencies**

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

**Note 6 Economic Dependency**

Wolf Creek Nuclear Power Plant resides in Coffey County. The power plant is operated by a joint venture of several utility companies. The valuation of the power plant accounted for approximately 83% of the County's total valuation during 2012.

**Note 7 Federal Financial Assistance**

During 2012, the County expended federal assistance from the following programs:

Federal Reservoir – In Lieu of Tax	\$ 65,694
Emergency Planning Grant	30,536
Bio-Terrorism	7,656
Child Care	4,236
Immunization	1,069
MCH	4,018
Other	200
Family Planning	<u>6,240</u>
Total	<u>119,649</u>



Coffey County, Kansas  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012

Schedule 1

	Certified Budget	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:			
General	\$ 9,915,310	9,606,318	308,992
Special Revenue:			
Ambulance	410,000	410,000	
Coffey County Library	995,835	995,835	
Coffey Co. Lib. Employee Benefits	165,500	165,500	
Conservation District	30,125	30,125	
Economic Development	192,000	176,374	15,626
Employee Benefits	2,685,000	2,410,323	274,677
Extension Council	131,200	131,200	
Health	477,986	371,495	106,491
Historical Society	223,000	223,000	
Hospital Maintenance	440,000	440,000	
Mental Health	75,000	75,000	
Intellectual Disability	157,500	157,500	
Noxious Weed	304,705	304,591	114
Road and Bridge	5,234,160	4,514,063	720,097
Rural Fire District No. 1	780,830	777,295	3,535
Special Alcohol Program	17,000	150	16,850
Special Bridge	775,830	222,704	553,126
Special Park and Recreation	7,350	500	6,850
Tourism and Convention Promotion	18,000	15,234	2,766
Special Noxious Weed	160,500	9,488	151,012
Emergency Telephone Service	83,000	82,327	673
Emergency Telephone Service - Wireless	41,000	5,641	35,359
Enterprise:			
Solid Waste	299,200	212,666	86,534
Jacob's Creek Sewer District	150,000	26,155	123,845
Totals	<u>23,770,031</u>	<u>21,363,484</u>	<u>2,406,547</u>

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 8,722,253	8,435,368	8,405,361	30,007
Motor Vehicle Tax	190,066	219,608	221,534	( 1,926)
Recreational Vehicle Tax	9,574	10,673	11,921	( 1,248)
Delinquent Tax	25,303	26,228	21,784	4,444
16/20 M Truck Tax		12,619	11,858	761
In Lieu of Tax	15,038	15,112	14,679	433
Mineral Production Tax	2,928	584	2,000	( 1,416)
Interest on Tax	28,004	30,864	9,000	21,864
Total Taxes	<u>8,993,166</u>	<u>8,751,056</u>	<u>8,698,137</u>	<u>52,919</u>
Intergovernmental				
State Grant	325			
Local Alcoholic Liquor Tax	802	645	1,000	( 355)
Total Intergovernmental	<u>1,127</u>	<u>645</u>	<u>1,000</u>	<u>( 355)</u>
Licenses, Fees, and Permits				
Mortgage Registration	377,903	86,898	75,000	11,898
Officer Fees	54,618	54,655	60,000	( 5,345)
Diversion Fees			41,400	( 41,400)
Sale of Recycling Materials	63,192	41,927	60,000	( 18,073)
Total Licenses, Fees, and Permits	<u>495,713</u>	<u>183,480</u>	<u>236,400</u>	<u>( 52,920)</u>
Use of Money and Property				
Interest on Investments	35,882	32,466	30,000	2,466
Transfers				
Operating Transfers In	85,860	68,711	85,000	( 16,289)
Miscellaneous				
Interest on Investments	20			
Sale of Surplus Property	22,177			
Donations	100,000	100,000	100,000	
Other	62,053	37,340		37,340
Total Miscellaneous	<u>184,250</u>	<u>137,340</u>	<u>100,000</u>	<u>37,340</u>
Total Cash Receipts / Revenue	<u>9,795,998</u>	<u>9,173,698</u>	<u>9,150,537</u>	<u>23,161</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	135,700	140,227	146,412	6,185
Contractual Services	6,095	7,672	11,771	4,099
Commodities	808	473	1,140	667
Capital Outlay	371			
Total County Commission	<u>142,974</u>	<u>148,372</u>	<u>159,323</u>	<u>10,951</u>
County Clerk				
Personal Services	112,492	124,558	124,800	242
Contractual Services	3,328	1,876	4,000	2,124
Commodities	2,291	3,705	3,500	( 205)
Capital Outlay	1,616	1,124	3,000	1,876
Total County Clerk	<u>119,727</u>	<u>131,263</u>	<u>135,300</u>	<u>4,037</u>
County Treasurer				
Personal Services	181,877	203,275	190,315	( 12,960)
Contractual Services	2,579	1,909	4,000	2,091
Commodities	2,024	910	4,000	3,090
Capital Outlay	2,579		3,000	3,000
Reimbursed Expense	( 120)			
Total County Treasurer	<u>188,939</u>	<u>206,094</u>	<u>201,315</u>	<u>( 4,779)</u>

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
County Attorney					
Personal Services	\$	126,250	140,180	140,222	42
Contractual Services		10,050	12,173	9,000	( 3,173)
Commodities		1,233	1,615	2,000	385
Capital Outlay		7,273	980	3,750	2,770
Reimbursed Expense			( 47)		47
Total County Attorney		<u>144,806</u>	<u>154,901</u>	<u>154,972</u>	<u>71</u>
Register of Deeds					
Personal Services		91,988	95,486	99,100	3,614
Contractual Services		7,691	2,285	3,000	715
Commodities		3,415	2,034	4,500	2,466
Capital Outlay		202	854	500	( 354)
Total Register of Deeds		<u>103,296</u>	<u>100,659</u>	<u>107,100</u>	<u>6,441</u>
Unified Court					
Contractual Services		91,051	70,663	93,590	22,927
Commodities		8,436	2,230	6,000	3,770
Capital Outlay		11,616	7,539	13,000	5,461
Reimbursed Expense	(	3,521)	( 3,901)		3,901
Total Unified Court		<u>107,582</u>	<u>76,531</u>	<u>112,590</u>	<u>36,059</u>
Courthouse General					
Personal Services		75,831	89,827	87,400	( 2,427)
Contractual Services		455,251	368,527	635,000	266,473
Commodities		35,306	19,140	78,250	59,110
Capital Outlay		8,969	18,225	53,250	35,025
Total Courthouse General		<u>575,357</u>	<u>495,719</u>	<u>853,900</u>	<u>358,181</u>
Airport					
Contractual Services		<u>240,000</u>	<u>240,000</u>	<u>240,000</u>	
Appraiser					
Personal Services		373,753	392,120	415,200	23,080
Contractual Services		11,934	13,679	22,000	8,321
Commodities		12,463	8,605	18,000	9,395
Capital Outlay		752	2,803	15,000	12,197
Reimbursed Expense	(	874)	( 973)		973
Total Appraiser		<u>398,028</u>	<u>416,234</u>	<u>470,200</u>	<u>53,966</u>
County Counselor					
Personal Services		60,691	58,645	71,272	12,627
Contractual Services		3,005	2,427		( 2,427)
Total County Counselor		<u>63,696</u>	<u>61,072</u>	<u>71,272</u>	<u>10,200</u>
Election					
Personal Services		77,464	84,366	89,300	4,934
Contractual Services		23,270	32,027	30,000	( 2,027)
Commodities		2,913	10,120	10,000	( 120)
Capital Outlay		3,317	8,834	7,700	( 1,134)
Total Election		<u>106,964</u>	<u>135,347</u>	<u>137,000</u>	<u>1,653</u>
Janitor					
Personal Services		93,059	97,788	98,400	612
Contractual Services		11		500	500
Commodities		8,814	8,023	11,000	2,977
Capital Outlay				3,000	3,000
Total Janitor		<u>101,884</u>	<u>105,811</u>	<u>112,900</u>	<u>7,089</u>
Technology					
Personal Services		103,761	106,835	114,400	7,565
Contractual Services		11,053	54,465	13,600	( 40,865)
Commodities		1,529	21	14,300	14,279
Capital Outlay		6,841	20,589	11,000	( 9,589)
Reimbursed Expense	(	200)			
Total Technology		<u>122,984</u>	<u>181,910</u>	<u>153,300</u>	<u>( 28,610)</u>

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Technology Training and Equipment					
Contractual Services	\$	73,148	8,525	105,000	96,475
Commodities			1,504		( 1,504)
Capital Outlay		35,169	6,910	140,000	133,090
Reimbursed Expense			( 730)		730
Total Technology Training and Equipment		<u>108,317</u>	<u>16,209</u>	<u>245,000</u>	<u>228,791</u>
Fiber Optic Maintenance					
Contractual Services		<u>22,284</u>	<u>7,271</u>	<u>20,000</u>	<u>12,729</u>
Wellness Program					
Contractual Services		475	13,123		( 13,123)
Commodities		66	947		( 947)
Capital Outlay			4,822		( 4,822)
Total Wellness Program		<u>541</u>	<u>18,892</u>		<u>( 18,892)</u>
Professional Services					
Contractual Services		6,000	6,000	6,000	
Total General Government		<u>2,553,379</u>	<u>2,502,285</u>	<u>3,180,172</u>	<u>677,887</u>
Public Works					
Construction					
Capital Outlay		<u>1,385,431</u>	<u>1,360,176</u>	<u>1,500,000</u>	<u>139,824</u>
Equipment					
Capital Outlay		<u>395,000</u>	<u>108,105</u>	<u>292,000</u>	<u>183,895</u>
Total Public Works		<u>1,780,431</u>	<u>1,468,281</u>	<u>1,792,000</u>	<u>323,719</u>
Public Safety					
Sheriff					
Personal Services		1,039,428	1,055,308	1,090,203	34,895
Contractual Services		119,647	97,454	75,914	( 21,540)
Commodities		169,859	188,276	220,025	31,749
Capital Outlay		82,192	173,374	120,000	( 53,374)
Reimbursed Expense	(	<u>12,770)</u>	<u>( 22,891)</u>		<u>22,891</u>
Total Sheriff		<u>1,398,356</u>	<u>1,491,521</u>	<u>1,506,142</u>	<u>14,621</u>
Sheriff - Corrections					
Personal Services		263,573	270,555	275,571	5,016
Contractual Services		51,019	41,984	35,965	( 6,019)
Commodities		20,240	19,380	20,027	647
Capital Outlay		2,538	2,676	2,500	( 176)
Reimbursed Expense	(	<u>13,261)</u>	<u>( 7,844)</u>		<u>7,844</u>
Total Sheriff - Corrections		<u>324,109</u>	<u>326,751</u>	<u>334,063</u>	<u>7,312</u>
Juvenile Detention					
Contractual Services		<u>6,675</u>	<u>13,330</u>	<u>10,000</u>	<u>( 3,330)</u>
Emergency Preparedness					
Personal Services		122,466	155,044	156,057	1,013
Contractual Services		27,267	28,833	31,825	2,992
Commodities		14,340	10,547	11,875	1,328
Capital Outlay		1,702	3,216	2,050	( 1,166)
Total Emergency Preparedness		<u>165,775</u>	<u>197,640</u>	<u>201,807</u>	<u>4,167</u>
Local Emergency Planning Committee					
Contractual Services		75	100	3,000	2,900
Commodities		78	546		( 546)
Total Local Emergency Planning Committee		<u>153</u>	<u>646</u>	<u>3,000</u>	<u>2,354</u>
Other Public Safety					
Contractual Services		<u>3,560</u>			
Joint Services Building					
Contractual Services		2,207	3,122	6,000	2,878
Commodities		11	323	2,000	1,677
Capital Outlay			712		( 712)
Total Joint Services Building		<u>2,218</u>	<u>4,157</u>	<u>8,000</u>	<u>3,843</u>
Total Public Safety		<u>1,900,846</u>	<u>2,034,045</u>	<u>2,063,012</u>	<u>28,967</u>

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Health					
Other Health					
Contractual Services	\$	56,509	56,000		( 56,000)
Agriculture					
Agricultural Appropriations					
Conservation District		39,000	39,000	39,000	
Fair		25,000	25,000	25,000	
R C & D		800	5,200	5,200	
Total Agricultural Appropriations		64,800	69,200	69,200	
Culture and Recreation					
Culture and Recreation Appropriations					
Parks and Recreation		225,000	225,000	225,000	
Arts Council		5,000	5,000	5,000	
Total Culture and Recreation Appropriations		230,000	230,000	230,000	
Coffey County Lake					
Personal Services		91,407	96,130	104,472	8,342
Contractual Services		1,437	1,129	1,760	631
Commodities		2,290	3,472	6,294	2,822
Capital Outlay		40		500	500
Total Coffey County Lake		95,174	100,731	113,026	12,295
Total Culture and Recreation		325,174	330,731	343,026	12,295
Economic Development					
Sanitation					
Landfill					
Contractual Services		12,895	11,772		( 11,772)
Landfill Capital Outlay					
Capital Outlay		901			
Recycling					
Personal Services		83,846	81,264	90,640	9,376
Contractual Services		11,285	16,881	25,000	8,119
Commodities		22,263	28,539	30,000	1,461
Capital Outlay		20,000		3,500	3,500
Reimbursed Expense	(	141)	( 105)		105
Total Recycling		137,253	126,579	149,140	22,561
Household Hazardous Waste					
Personal Services				6,000	6,000
Contractual Services		3,620	4,990		( 4,990)
Commodities		977	2,361	3,500	1,139
Capital Outlay				500	500
Total Household Hazardous Waste		4,597	7,351	10,000	2,649
Lake Region Solid Waste Authority					
Contractual Services		5,200	5,500	5,500	
Total Sanitation		160,846	151,202	164,640	13,438
Social Services for Aged and Poor					
CASA		4,000	4,000	4,000	
Transportation					
Contractual Services		103,000	124,200	124,200	
Resource Council					
Contractual Services		1,500	1,500	1,500	
Agency on Aging					
Contractual Services		98,000	100,000	100,000	
Housing Authority					
Contractual Services		200,000	170,000	170,000	
Social Services for Aged Appropriation					
Other Soc. Serv. for Aged and Poor				3,560	3,560
Total Social Services for Aged and Poor		406,500	399,700	403,260	3,560

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year			Variance Favorable (Unfavor)
		Prior Year Actual	Current Year Actual	Budget	
Capital Expenditures					
Equipment					
Capital Outlay Projects					
Capital Outlay	\$	300,000	10,520	600,000	589,480
Cities Infrastructure		1,000,000	1,000,000	1,000,000	
Total Capital Outlay Projects		<u>1,300,000</u>	<u>1,010,520</u>	<u>1,600,000</u>	<u>589,480</u>
Community Improvement					
Contractual Services		13,487	144,022	300,000	155,978
Total Capital Expenditures		<u>1,313,487</u>	<u>1,154,542</u>	<u>1,900,000</u>	<u>745,458</u>
Transfers					
Operating Transfers Out		1,074,991	1,440,310		( 1,440,310)
Total Expenditures and Transfers		<u>9,636,963</u>	<u>9,606,296</u>	<u>9,915,310</u>	<u>309,014</u>
Receipts Over (Under)					
Expenditures and Transfers		159,035	( 432,598)		
Unencumbered Cash, Beginning		771,299	951,742		
Prior Year Encumbr. Cancelled		21,408	12,543		
Unencumbered Cash, Ending		<u>951,742</u>	<u>531,687</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	300,970	399,550	397,941	1,609
Motor Vehicle Tax		6,716	7,578	7,645	( 67)
Recreational Vehicle Tax		338	368	411	( 43)
Delinquent Tax		925	935	752	183
16/20 M Truck Tax			436	409	27
In Lieu of Tax		517	694	507	187
Total Cash Receipts / Revenue		<u>309,466</u>	<u>409,561</u>	<u>407,665</u>	<u>1,896</u>
Expenditures and Transfers					
Public Safety					
Contractual Services		<u>310,000</u>	<u>410,000</u>	<u>410,000</u>	
Total Expenditures and Transfers		<u>310,000</u>	<u>410,000</u>	<u>410,000</u>	
Receipts Over (Under)					
Expenditures and Transfers	(	534)	(	439)	
Unencumbered Cash, Beginning		<u>2,747</u>	<u>2,213</u>		
Unencumbered Cash, Ending		<u>2,213</u>	<u>1,774</u>		

Coffey County, Kansas  
Coffey County Library Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 966,819	962,036	957,787	4,249	
Motor Vehicle Tax	21,573	24,345	24,553	( 208)	
Recreational Vehicle Tax	1,085	1,183	1,321	( 138)	
Delinquent Tax	2,972	3,004	2,414	590	
16/20 M Truck Tax		1,400	1,314	86	
In Lieu of Tax	1,661	1,672	1,627	45	
Total Cash Receipts / Revenue	<u>994,110</u>	<u>993,640</u>	<u>989,016</u>	<u>4,624</u>	
Expenditures and Transfers					
Culture and Recreation					
Contractual Services	<u>995,835</u>	<u>995,835</u>	<u>995,835</u>		
Total Expenditures and Transfers	<u>995,835</u>	<u>995,835</u>	<u>995,835</u>		
Receipts Over (Under)					
Expenditures and Transfers	( 1,725)	( 2,195)			
Unencumbered Cash, Beginning	<u>8,145</u>	<u>6,420</u>			
Unencumbered Cash, Ending	<u>6,420</u>	<u>4,225</u>			



Coffey County, Kansas  
Coffey Co. Lib. Employee Benefits Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	153,347	160,209	159,356	853
Motor Vehicle Tax		3,027	3,791	3,897	( 106)
Recreational Vehicle Tax		153	185	210	( 25)
Delinquent Tax		409	438	383	55
16/20 M Truck Tax			203	209	( 6)
In Lieu of Tax		263	278	258	20
Total Cash Receipts / Revenue		<u>157,199</u>	<u>165,104</u>	<u>164,313</u>	<u>791</u>
Expenditures and Transfers					
Culture and Recreation					
Contractual Services		<u>157,635</u>	<u>165,500</u>	<u>165,500</u>	
Total Expenditures and Transfers		<u>157,635</u>	<u>165,500</u>	<u>165,500</u>	
Receipts Over (Under)					
Expenditures and Transfers	(	436)	(	396)	
Unencumbered Cash, Beginning		<u>1,441</u>	<u>1,005</u>		
Unencumbered Cash, Ending		<u>1,005</u>	<u>609</u>		

Coffey County, Kansas  
Conservation District Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 29,437	29,235	28,945	290	
Motor Vehicle Tax	651	740	749	( 9)	
Recreational Vehicle Tax	33	36	40	( 4)	
Delinquent Tax	90	91	74	17	
16/20 M Truck Tax		42	40	2	
In Lieu of Tax	51	51	50	1	
Total Cash Receipts / Revenue	<u>30,262</u>	<u>30,195</u>	<u>29,898</u>	<u>297</u>	
Expenditures and Transfers					
Agriculture					
Contractual Services	30,125	30,125	30,125		
Total Expenditures and Transfers	<u>30,125</u>	<u>30,125</u>	<u>30,125</u>		
Receipts Over (Under)					
Expenditures and Transfers	137	70			
Unencumbered Cash, Beginning	78	215			
Unencumbered Cash, Ending	<u>215</u>	<u>285</u>			

Coffey County, Kansas  
Economic Development Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 193,663	173,464	172,493	971
Motor Vehicle Tax	3,782	4,729	4,916	( 187)
Recreational Vehicle Tax	190	230	265	( 35)
Delinquent Tax	539	575	484	91
16/20 M Truck Tax		240	263	( 23)
In Lieu of Tax	333	302	326	( 24)
Total Cash Receipts / Revenue	<u>198,507</u>	<u>179,540</u>	<u>178,747</u>	<u>793</u>
Expenditures and Transfers				
Economic Development				
Personal Services	99,507	102,162	109,000	6,838
Contractual Services	65,799	50,351	40,300	( 10,051)
Commodities	2,034	1,712	4,000	2,288
Capital Outlay		243	3,700	3,457
Grant Contractual Services			35,000	35,000
Total Economic Development	<u>167,340</u>	<u>154,468</u>	<u>192,000</u>	<u>37,532</u>
Transfers				
Operating Transfers Out	13,413	21,906		( 21,906)
Total Expenditures and Transfers	<u>180,753</u>	<u>176,374</u>	<u>192,000</u>	<u>15,626</u>
Receipts Over (Under)				
Expenditures and Transfers	17,754	3,166		
Unencumbered Cash, Beginning	12,866	30,620		
Unencumbered Cash, Ending	<u>30,620</u>	<u>33,786</u>		

Coffey County, Kansas  
Economic Development Loan Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Use of Money and Property		
Interest on Investments	\$ 580	266
Industrial Loan Payments	47,633	24,814
Total Cash Receipts / Revenue	<u>48,213</u>	<u>25,080</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	48,213	25,080
Unencumbered Cash, Beginning	137,304	185,517
Unencumbered Cash, Ending	<u>185,517</u>	<u>210,597</u>

Coffey County, Kansas  
Employee Benefits Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 2,873,961	2,240,982	2,232,830	8,152
Motor Vehicle Tax	46,770	68,709	73,021	( 4,312)
Recreational Vehicle Tax	2,358	3,355	3,929	( 574)
Delinquent Tax	6,263	7,450	7,180	270
16/20 M Truck Tax		3,149	3,909	( 760)
In Lieu of Tax	4,939	3,895	4,838	( 943)
Total Taxes	<u>2,934,291</u>	<u>2,327,540</u>	<u>2,325,707</u>	<u>1,833</u>
Miscellaneous				
Other	651			
Total Cash Receipts / Revenue	<u>2,934,942</u>	<u>2,327,540</u>	<u>2,325,707</u>	<u>1,833</u>
Expenditures and Transfers				
General Government				
Health Insurance	1,315,163	1,469,685	1,530,000	60,315
KPERS	430,587	432,436	455,000	22,564
Social Security	409,236	411,534	485,000	73,466
Unemployment	25,516	25,802	20,000	( 5,802)
Workmen's Compensation	159,484	103,034	150,000	46,966
Health Savings			45,000	45,000
Reimbursed Expense	( 17,993)	( 32,168)		32,168
Total Expenditures and Transfers	<u>2,321,993</u>	<u>2,410,323</u>	<u>2,685,000</u>	<u>274,677</u>
Receipts Over (Under)				
Expenditures and Transfers	612,949	( 82,783)		
Unencumbered Cash, Beginning	<u>471,515</u>	<u>1,084,464</u>		
Unencumbered Cash, Ending	<u>1,084,464</u>	<u>1,001,681</u>		

Coffey County, Kansas  
Extension Council Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	127,439	126,687	126,080	607
Motor Vehicle Tax		2,848	3,208	3,236	( 28)
Recreational Vehicle Tax		143	156	174	( 18)
Delinquent Tax		393	396	318	78
16/20 M Truck Tax			184	173	11
In Lieu of Tax		219	220	214	6
Total Cash Receipts / Revenue		<u>131,042</u>	<u>130,851</u>	<u>130,195</u>	<u>656</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>131,200</u>	<u>131,200</u>	<u>131,200</u>	
Total Expenditures and Transfers		<u>131,200</u>	<u>131,200</u>	<u>131,200</u>	
Receipts Over (Under)					
Expenditures and Transfers	(	158)	(	349)	
Unencumbered Cash, Beginning		<u>1,120</u>	<u>962</u>		
Unencumbered Cash, Ending		<u>962</u>	<u>613</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	200,642	200,360	199,519	841
Motor Vehicle Tax		4,467	5,050	5,095	( 45)
Recreational Vehicle Tax		225	245	274	( 29)
Delinquent Tax		613	620	501	119
16/20 M Truck Tax			290	273	17
In Lieu of Tax		345	348	338	10
Total Taxes		<u>206,292</u>	<u>206,913</u>	<u>206,000</u>	<u>913</u>
Intergovernmental					
Federal Financial Assistance		26,303	23,219		23,219
State Grant		14,176	24,958		24,958
Federal and State Grants				85,000	( 85,000)
Total Intergovernmental		<u>40,479</u>	<u>48,177</u>	<u>85,000</u>	<u>( 36,823)</u>
Licenses, Fees, and Permits					
Service Fees		<u>140,514</u>	<u>147,134</u>	<u>174,894</u>	<u>( 27,760)</u>
Miscellaneous					
Sale of Surplus Property		90			
Donations		<u>10,000</u>	<u>3,100</u>		<u>3,100</u>
Total Miscellaneous		<u>10,090</u>	<u>3,100</u>		<u>3,100</u>
Total Cash Receipts / Revenue		<u>397,375</u>	<u>405,324</u>	<u>465,894</u>	<u>( 60,570)</u>
Expenditures and Transfers					
Health					
Personal Services		302,351	310,404	315,133	4,729
Contractual Services		28,356	22,642	42,650	20,008
Commodities		95,004	95,749	89,500	( 6,249)
Capital Outlay		14,465	1,846	30,703	28,857
Reimbursed Expense	(	<u>56,509)</u>	<u>( 59,146)</u>		<u>59,146</u>
Total Expenditures and Transfers		<u>383,667</u>	<u>371,495</u>	<u>477,986</u>	<u>106,491</u>
Receipts Over (Under)					
Expenditures and Transfers		13,708	33,829		
Unencumbered Cash, Beginning		<u>1,715</u>	<u>15,423</u>		
Unencumbered Cash, Ending		<u>15,423</u>	<u>49,252</u>		

Coffey County, Kansas  
Historical Society Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	225,438	215,171	214,044	1,127
Motor Vehicle Tax		5,038	5,679	5,723	( 44)
Recreational Vehicle Tax		253	276	308	( 32)
Delinquent Tax		701	703	563	140
16/20 M Truck Tax			327	306	21
In Lieu of Tax		387	374	379	( 5)
Total Cash Receipts / Revenue		<u>231,817</u>	<u>222,530</u>	<u>221,323</u>	<u>1,207</u>
Expenditures and Transfers					
Culture and Recreation					
Contractual Services		<u>232,560</u>	<u>223,000</u>	<u>223,000</u>	
Total Expenditures and Transfers		<u>232,560</u>	<u>223,000</u>	<u>223,000</u>	
Receipts Over (Under)					
Expenditures and Transfers	(	743)	(	470)	
Unencumbered Cash, Beginning		<u>2,333</u>	<u>1,590</u>		
Unencumbered Cash, Ending		<u>1,590</u>	<u>1,120</u>		



Coffey County, Kansas  
Hospital Maintenance Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	427,244	425,276	423,229	2,047
Motor Vehicle Tax		9,531	10,758	10,852	( 94)
Recreational Vehicle Tax		479	523	584	( 61)
Delinquent Tax		1,313	1,327	1,067	260
16/20 M Truck Tax			619	581	38
In Lieu of Tax		734	739	719	20
Total Cash Receipts / Revenue		<u>439,301</u>	<u>439,242</u>	<u>437,032</u>	<u>2,210</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>440,000</u>	<u>440,000</u>	<u>440,000</u>	
Total Expenditures and Transfers		<u>440,000</u>	<u>440,000</u>	<u>440,000</u>	
Receipts Over (Under)					
Expenditures and Transfers	(	699)	(	758)	
Unencumbered Cash, Beginning		<u>3,493</u>	<u>2,794</u>		
Unencumbered Cash, Ending		<u>2,794</u>	<u>2,036</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	61,200	73,284	73,022	262
Motor Vehicle Tax		1,362	1,540	1,555	( 15)
Recreational Vehicle Tax		69	75	84	( 9)
Delinquent Tax		188	190	153	37
16/20 M Truck Tax			88	83	5
In Lieu of Tax		105	127	103	24
Total Cash Receipts / Revenue		<u>62,924</u>	<u>75,304</u>	<u>75,000</u>	<u>304</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>62,935</u>	<u>75,000</u>	<u>75,000</u>	
Total Expenditures and Transfers		<u>62,935</u>	<u>75,000</u>	<u>75,000</u>	
Receipts Over (Under)					
Expenditures and Transfers	(	11)	304		
Unencumbered Cash, Beginning		<u>11</u>			
Unencumbered Cash, Ending		<u><u>11</u></u>	<u><u>304</u></u>		

Coffey County, Kansas  
Intellectual Disability Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	153,001	152,025	151,442	583
Motor Vehicle Tax		3,410	3,851	3,888	( 37)
Recreational Vehicle Tax		172	187	209	( 22)
Delinquent Tax		470	475	382	93
16/20 M Truck Tax			221	208	13
In Lieu of Tax		263	264	258	6
Total Cash Receipts / Revenue		<u>157,316</u>	<u>157,023</u>	<u>156,387</u>	<u>636</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>157,500</u>	<u>157,500</u>	<u>157,500</u>	
Total Expenditures and Transfers		<u>157,500</u>	<u>157,500</u>	<u>157,500</u>	
Receipts Over (Under)					
Expenditures and Transfers	(	184)	(	477)	
Unencumbered Cash, Beginning		<u>1,237</u>	<u>1,053</u>		
Unencumbered Cash, Ending		<u>1,053</u>	<u>576</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	218,953	293,912	292,742	1,170
Motor Vehicle Tax		6,794	5,963	5,559	404
Recreational Vehicle Tax		342	288	299	( 11)
Delinquent Tax		914	812	547	265
16/20 M Truck Tax			441	298	143
In Lieu of Tax		376	511	368	143
Total Cash Receipts / Revenue		<u>227,379</u>	<u>301,927</u>	<u>299,813</u>	<u>2,114</u>
Expenditures and Transfers					
Agriculture					
Personal Services		150,774	167,760	168,705	945
Contractual Services		14,684	13,502	25,000	11,498
Commodities		294,799	278,787	275,000	( 3,787)
Capital Outlay				6,000	6,000
Reimbursed Expense	(	159,471)	( 155,458)	( 170,000)	( 14,542)
Total Expenditures and Transfers		<u>300,786</u>	<u>304,591</u>	<u>304,705</u>	<u>114</u>
Receipts Over (Under)					
Expenditures and Transfers	(	73,407)	( 2,664)		
Unencumbered Cash, Beginning		<u>76,216</u>	<u>2,809</u>		
Unencumbered Cash, Ending		<u>2,809</u>	<u>145</u>		

Coffey County, Kansas  
Road and Bridge Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 4,059,228	4,372,035	4,352,091	19,944
Motor Vehicle Tax	98,493	103,882	103,069	813
Recreational Vehicle Tax	4,953	5,042	5,546	( 504)
Delinquent Tax	13,325	13,102	10,135	2,967
16/20 M Truck Tax		6,341	5,517	824
In Lieu of Tax	6,972	7,749	6,829	920
Total Taxes	<u>4,182,971</u>	<u>4,508,151</u>	<u>4,483,187</u>	<u>24,964</u>
Intergovernmental				
Special City & County Highway	<u>441,503</u>	<u>424,808</u>	<u>409,872</u>	<u>14,936</u>
Transfers				
Operating Transfers In	<u>25,539</u>			
Miscellaneous				
Other	<u>19,678</u>	<u>961</u>		<u>961</u>
Total Cash Receipts / Revenue	<u>4,669,691</u>	<u>4,933,920</u>	<u>4,893,059</u>	<u>40,861</u>
Expenditures and Transfers				
Public Works				
Maintenance				
Personal Services	1,971,303	2,058,581	2,259,160	200,579
Contractual Services	236,559	293,117	744,000	450,883
Commodities	2,340,083	2,484,944	2,132,000	( 352,944)
Capital Outlay	50,688	35,122	99,000	63,878
Reimbursed Expense	( 220,998)	( 357,701)		357,701
Total Maintenance	<u>4,377,635</u>	<u>4,514,063</u>	<u>5,234,160</u>	<u>720,097</u>
Transfers				
Operating Transfers Out	<u>105,539</u>			
Total Expenditures and Transfers	<u>4,483,174</u>	<u>4,514,063</u>	<u>5,234,160</u>	<u>720,097</u>
Receipts Over (Under)				
Expenditures and Transfers	186,517	419,857		
Unencumbered Cash, Beginning	<u>668,462</u>	<u>854,979</u>		
Unencumbered Cash, Ending	<u>854,979</u>	<u>1,274,836</u>		

Coffey County, Kansas  
Rural Fire District No. 1 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	752,452	760,699	761,076	( 377)
Motor Vehicle Tax		16,907	14,930	13,543	1,387
Recreational Vehicle Tax		848	720	728	( 8)
Delinquent Tax		2,346	2,362	1,897	465
16/20 M Truck Tax			1,091	1,027	64
In Lieu of Tax		1,138	1,166		1,166
Total Cash Receipts / Revenue		<u>773,691</u>	<u>780,968</u>	<u>778,271</u>	<u>2,697</u>
Expenditures and Transfers					
Public Safety					
Contractual Services		<u>777,388</u>	<u>777,295</u>	<u>780,830</u>	<u>3,535</u>
Total Expenditures and Transfers		<u>777,388</u>	<u>777,295</u>	<u>780,830</u>	<u>3,535</u>
Receipts Over (Under)					
Expenditures and Transfers	(	3,697)	3,673		
Unencumbered Cash, Beginning		<u>3,941</u>	<u>244</u>		
Unencumbered Cash, Ending		<u>244</u>	<u>3,917</u>		

Coffey County, Kansas  
Special Alcohol Program Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,534	1,234	2,495	( 1,261)
Total Cash Receipts / Revenue	<u>1,534</u>	<u>1,234</u>	<u>2,495</u>	<u>( 1,261)</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>2,024</u>	<u>150</u>	<u>17,000</u>	<u>16,850</u>
Total Expenditures and Transfers	<u>2,024</u>	<u>150</u>	<u>17,000</u>	<u>16,850</u>
Receipts Over (Under)				
Expenditures and Transfers	( 490)	1,084		
Unencumbered Cash, Beginning	<u>14,288</u>	<u>13,798</u>		
Unencumbered Cash, Ending	<u>13,798</u>	<u>14,882</u>		

Coffey County, Kansas  
Special Bridge Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 301,688	368,366	366,768	1,598
Motor Vehicle Tax	12,623	8,966	7,655	1,311
Recreational Vehicle Tax	635	430	412	18
Delinquent Tax	1,764	1,396	753	643
16/20 M Truck Tax		815	410	405
In Lieu of Tax	518	640	507	133
Total Cash Receipts / Revenue	<u>317,228</u>	<u>380,613</u>	<u>376,505</u>	<u>4,108</u>
Expenditures and Transfers				
Public Works				
Personal Services	203,227	172,519	206,030	33,511
Contractual Services	62,767	21,660	363,200	341,540
Commodities	30,218	28,525	188,600	160,075
Capital Outlay	39,420		18,000	18,000
Reimbursed Expense	( 820)			
Total Expenditures and Transfers	<u>334,812</u>	<u>222,704</u>	<u>775,830</u>	<u>553,126</u>
Receipts Over (Under)				
Expenditures and Transfers	( 17,584)	157,909		
Unencumbered Cash, Beginning	881,358	863,774		
Prior Year Encumbr. Cancelled		400		
Unencumbered Cash, Ending	<u>863,774</u>	<u>1,022,083</u>		



Coffey County, Kansas  
Special Park and Recreation Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 802	645	2,500	( 1,855)
Total Cash Receipts / Revenue	<u>802</u>	<u>645</u>	<u>2,500</u>	<u>( 1,855)</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services		500	7,350	6,850
Commodities	<u>500</u>			
Total Expenditures and Transfers	<u>500</u>	<u>500</u>	<u>7,350</u>	<u>6,850</u>
Receipts Over (Under)				
Expenditures and Transfers	302	145		
Unencumbered Cash, Beginning	<u>2,617</u>	<u>2,919</u>		
Unencumbered Cash, Ending	<u>2,919</u>	<u>3,064</u>		

Tourism and Convention Promotion Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Transient Guest Tax	\$	17,287	15,234	15,000
Total Cash Receipts / Revenue		17,287	15,234	15,000
Expenditures and Transfers				
Economic Development				
Contractual Services		17,287	15,234	18,000
Total Expenditures and Transfers		17,287	15,234	18,000
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Coffey County, Kansas  
Special Capital Improvement Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 570,352	871,386
Total Cash Receipts / Revenue	<u>570,352</u>	<u>871,386</u>
Expenditures and Transfers		
General Government		
Capital Outlay	770,294	78,608
Total Expenditures and Transfers	<u>770,294</u>	<u>78,608</u>
Receipts Over (Under)		
Expenditures and Transfers	( 199,942)	792,778
Unencumbered Cash, Beginning	1,680,845	1,480,903
Prior Year Encumbr. Cancelled	<u>1,963</u>	<u>1,963</u>
Unencumbered Cash, Ending	<u><u>1,480,903</u></u>	<u><u>2,275,644</u></u>

Coffey County, Kansas  
Special Equipment Reserve Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$	253,819
Miscellaneous		
Other	40,536	
Total Cash Receipts / Revenue	40,536	253,819
Expenditures and Transfers		
Equipment		
General Government	212,308	
Total Expenditures and Transfers	212,308	
Receipts Over (Under)		
Expenditures and Transfers	( 171,772)	253,819
Unencumbered Cash, Beginning	1,421,338	1,249,566
Unencumbered Cash, Ending	1,249,566	1,503,385

Coffey County, Kansas  
Special Noxious Weed Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
None	\$			
Expenditures and Transfers				
Agriculture				
Capital Outlay			9,488	160,500
Total Expenditures and Transfers			9,488	160,500
Receipts Over (Under)				
Expenditures and Transfers			( 9,488 )	
Unencumbered Cash, Beginning		160,399	160,399	
Unencumbered Cash, Ending		160,399	150,911	

Coffey County, Kansas  
Special Highway Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 105,539	
Total Cash Receipts / Revenue	<u>105,539</u>	
Expenditures and Transfers		
Public Works		
Commodities	<u>3,673</u>	<u>65,840</u>
Total Expenditures and Transfers	<u>3,673</u>	<u>65,840</u>
Receipts Over (Under)		
Expenditures and Transfers	101,866	( 65,840)
Unencumbered Cash, Beginning	<u>1,792,389</u>	<u>1,894,255</u>
Unencumbered Cash, Ending	<u><u>1,894,255</u></u>	<u><u>1,828,415</u></u>

Coffey County, Kansas  
GIS Reserve Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 28,001	42,001
Miscellaneous		
Other	1,849	96
Total Cash Receipts / Revenue	<u>29,850</u>	<u>42,097</u>
Expenditures and Transfers		
General Government		
Contractual Services	24,735	18,674
Commodities	3,938	3,439
Capital Outlay	4,580	240
Total Expenditures and Transfers	<u>33,253</u>	<u>22,353</u>
Receipts Over (Under)		
Expenditures and Transfers	( 3,403)	19,744
Unencumbered Cash, Beginning	<u>307,573</u>	<u>304,170</u>
Unencumbered Cash, Ending	<u><u>304,170</u></u>	<u><u>323,914</u></u>

Coffey County, Kansas  
Technology Office Reserve Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 178,000	155,000
Total Cash Receipts / Revenue	<u>178,000</u>	<u>155,000</u>
Expenditures and Transfers		
General Government		
Contractual Services	462	
Capital Outlay	21,450	107,539
Reimbursed Expense	( 200)	( 115)
Total Expenditures and Transfers	<u>21,712</u>	<u>107,424</u>
Receipts Over (Under)		
Expenditures and Transfers	156,288	47,576
Unencumbered Cash, Beginning	<u>449,559</u>	<u>605,847</u>
Unencumbered Cash, Ending	<u><u>605,847</u></u>	<u><u>653,423</u></u>



Coffey County, Kansas  
Coffey County RWD Infrastructure Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Capital Expenditures		
Capital Outlay	444,251	2,292
Total Expenditures and Transfers	444,251	2,292
Receipts Over (Under)		
Expenditures and Transfers	( 444,251 )	( 2,292 )
Unencumbered Cash, Beginning	601,676	157,425
Unencumbered Cash, Ending	157,425	155,133

Coffey County, Kansas  
Community Improvement Reserve Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 286,513	140,000
Total Cash Receipts / Revenue	<u>286,513</u>	<u>140,000</u>
Expenditures and Transfers		
General Government		
Contractual Services	<u>                    </u>	50,000
Total Expenditures and Transfers	<u>                    </u>	<u>50,000</u>
Receipts Over (Under)		
Expenditures and Transfers	286,513	90,000
Unencumbered Cash, Beginning	<u>957,039</u>	<u>1,243,552</u>
Unencumbered Cash, Ending	<u><u>1,243,552</u></u>	<u><u>1,333,552</u></u>

Emergency Telephone Service Fund  
Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Service Fees	\$		24,584	24,584
Emergency Telephone Tax		29,925	61,517	31,517
Total Licenses, Fees, and Permits		29,925	86,101	56,101
Use of Money and Property				
Interest on Investments		66	86	86
Total Cash Receipts / Revenue		29,991	86,187	56,187
Expenditures and Transfers				
Public Safety				
Contractual Services		21,411	9,920	( 9,920)
Capital Outlay			72,405	83,000
Total Expenditures and Transfers		21,411	82,325	675
Receipts Over (Under)				
Expenditures and Transfers		8,580	3,862	
Unencumbered Cash, Beginning		37,957	46,537	
Unencumbered Cash, Ending		46,537	50,399	

Coffey County, Kansas  
Emergency Telephone Service - Wireless Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 19,727		20,000	( 20,000)
Use of Money and Property				
Interest on Investments	3			
Total Cash Receipts / Revenue	<u>19,730</u>		<u>20,000</u>	<u>( 20,000)</u>
Expenditures and Transfers				
Public Safety				
Contractual Services	15,075	5,641		( 5,641)
Capital Outlay			41,000	41,000
Total Expenditures and Transfers	<u>15,075</u>	<u>5,641</u>	<u>41,000</u>	<u>35,359</u>
Receipts Over (Under)				
Expenditures and Transfers	4,655	( 5,641)		
Unencumbered Cash, Beginning	<u>986</u>	<u>5,641</u>		
Unencumbered Cash, Ending	<u>5,641</u>	<u></u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Service Fees	\$ 237,304	149,920	231,000	( 81,080)
Miscellaneous				
Sale of Surplus Property	26,992			
Other		324		324
Total Miscellaneous	26,992	324		324
Total Cash Receipts / Revenue	264,296	150,244	231,000	( 80,756)
Expenditures and Transfers				
Sanitation				
Personal Services	138,655	147,796	147,900	104
Contractual Services	21,773	19,816	43,000	23,184
Commodities	52,682	39,562	62,300	22,738
Capital Outlay	928	7,951	46,000	38,049
Reimbursed Expense	( 537)	( 2,459)		2,459
Total Expenditures and Transfers	213,501	212,666	299,200	86,534
Receipts Over (Under)				
Expenditures and Transfers	50,795	( 62,422)		
Unencumbered Cash, Beginning	129,444	180,239		
Unencumbered Cash, Ending	180,239	117,817		

Coffey County, Kansas  
Jacob's Creek Sewer District Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 4,945	5,117		5,117
Delinquent Tax		2,105		2,105
Total Taxes	<u>4,945</u>	<u>7,222</u>		<u>7,222</u>
Licenses, Fees, and Permits				
Service Fees	<u>7,953</u>	<u>8,865</u>	<u>10,000</u>	( 1,135)
Total Cash Receipts / Revenue	<u>12,898</u>	<u>16,087</u>	<u>10,000</u>	<u>6,087</u>
Expenditures and Transfers				
Sanitation				
Contractual Services	14,627	26,155	150,000	123,845
Commodities	<u>383</u>			
Total Expenditures and Transfers	<u>15,010</u>	<u>26,155</u>	<u>150,000</u>	<u>123,845</u>
Receipts Over (Under)				
Expenditures and Transfers	( 2,112)	( 10,068)		
Unencumbered Cash, Beginning	<u>193,319</u>	<u>191,207</u>		
Unencumbered Cash, Ending	<u>191,207</u>	<u>181,139</u>		

Coffey County, Kansas  
Motor Vehicle Operating Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 87,672	86,728
Total Cash Receipts / Revenue	<u>87,672</u>	<u>86,728</u>
Expenditures and Transfers		
General Government		
Contractual Services	544	1,401
Commodities	2,276	2,723
Capital Outlay	16,141	2,150
Total General Government	<u>18,961</u>	<u>6,274</u>
Transfers		
Operating Transfers Out	85,860	68,711
Total Expenditures and Transfers	<u>104,821</u>	<u>74,985</u>
Receipts Over (Under)		
Expenditures and Transfers	( 17,149)	11,743
Unencumbered Cash, Beginning	85,859	68,710
Unencumbered Cash, Ending	<u>68,710</u>	<u>80,453</u>

Coffey County, Kansas  
Prosecuting Attorney Training Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,261	2,996
Total Cash Receipts / Revenue	<u>3,261</u>	<u>2,996</u>
Expenditures and Transfers		
General Government		
Contractual Services	<u>2,446</u>	<u>2,659</u>
Total Expenditures and Transfers	<u>2,446</u>	<u>2,659</u>
Receipts Over (Under)		
Expenditures and Transfers	815	337
Unencumbered Cash, Beginning	<u>3,551</u>	<u>4,366</u>
Unencumbered Cash, Ending	<u><u>4,366</u></u>	<u><u>4,703</u></u>



Coffey County, Kansas  
Special Law Enforcement Trust Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Other	\$ 33	( 1)
Total Cash Receipts / Revenue	<u>33</u>	<u>( 1)</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	1,025	210
Commodities	10,392	13,044
Capital Outlay	100	9,010
Reimbursed Expense	( 2,819)	( 6,309)
Total Expenditures and Transfers	<u>8,698</u>	<u>15,955</u>
Receipts Over (Under)		
Expenditures and Transfers	( 8,665)	( 15,956)
Unencumbered Cash, Beginning	<u>32,727</u>	<u>24,062</u>
Unencumbered Cash, Ending	<u><u>24,062</u></u>	<u><u>8,106</u></u>

Coffey County, Kansas  
Register of Deeds Technology Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 10,783	12,154
Use of Money and Property		
Interest on Investments	56	46
Total Cash Receipts / Revenue	<u>10,839</u>	<u>12,200</u>
Expenditures and Transfers		
General Government		
Contractual Services	5,796	6,965
Commodities	11,349	1,518
Capital Outlay	1,739	419
Total Expenditures and Transfers	<u>18,884</u>	<u>8,902</u>
Receipts Over (Under)		
Expenditures and Transfers	( 8,045)	3,298
Unencumbered Cash, Beginning	<u>45,670</u>	<u>37,625</u>
Unencumbered Cash, Ending	<u><u>37,625</u></u>	<u><u>40,923</u></u>

Coffey County, Kansas  
Prosecuting Attorney Trust Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	707	707
Unencumbered Cash, Ending	707	707

Coffey County, Kansas  
Prosecuting Attorney Check Fees Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 845	290
Miscellaneous		
Other	10	
Total Cash Receipts / Revenue	855	290
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	855	290
Unencumbered Cash, Beginning	4,121	4,976
Unencumbered Cash, Ending	4,976	5,266

Coffey County, Kansas  
 Sheriff's Special Donations Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Donations	\$ 1,181	3,170
Total Cash Receipts / Revenue	<u>1,181</u>	<u>3,170</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	250	
Commodities	<u>1,292</u>	<u>1,495</u>
Total Expenditures and Transfers	<u>1,542</u>	<u>1,495</u>
Receipts Over (Under)		
Expenditures and Transfers	( 361 )	1,675
Unencumbered Cash, Beginning	<u>4,467</u>	<u>4,106</u>
Unencumbered Cash, Ending	<u><u>4,106</u></u>	<u><u>5,781</u></u>

Coffey County, Kansas  
Community Development Block Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Use of Money and Property		
Industrial Loan Payments	\$ 91,594	
Total Cash Receipts / Revenue	<u>91,594</u>	
Expenditures and Transfers		
Economic Development		
Return of Loan Funds to State	91,594	
Total Expenditures and Transfers	<u>91,594</u>	
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Coffey County, Kansas  
Emergency Preparedness Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 39,564	36,209
Total Cash Receipts / Revenue	<u>39,564</u>	<u>36,209</u>
Expenditures and Transfers		
Public Safety		
Personal Services	20,000	
Contractual Services	27,871	15,200
Capital Outlay	<u>12,992</u>	<u>12,992</u>
Total Expenditures and Transfers	<u>47,871</u>	<u>28,192</u>
Receipts Over (Under)		
Expenditures and Transfers	( 8,307)	8,017
Unencumbered Cash, Beginning	<u>59,072</u>	<u>50,765</u>
Unencumbered Cash, Ending	<u><u>50,765</u></u>	<u><u>58,782</u></u>

Coffey County, Kansas  
 Diversion Fees Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 40,100	40,617
Total Cash Receipts / Revenue	<u>40,100</u>	<u>40,617</u>
Expenditures and Transfers		
General Government		
Personal Services	12,600	
Contractual Services	3,636	1,282
Commodities	5,738	10,878
Capital Outlay	2,565	2,016
Total Expenditures and Transfers	<u>24,539</u>	<u>14,176</u>
Receipts Over (Under)		
Expenditures and Transfers	15,561	26,441
Unencumbered Cash, Beginning	<u>54,527</u>	<u>70,088</u>
Unencumbered Cash, Ending	<u><u>70,088</u></u>	<u><u>96,529</u></u>



Coffey County, Kansas  
Other Grants Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Use of Money and Property		
Industrial Loan Payments	\$ 1,429	1,310
Total Cash Receipts / Revenue	<u>1,429</u>	<u>1,310</u>
Expenditures and Transfers		
Economic Development		
Contractual Services	<u>1,429</u>	<u>1,310</u>
Total Expenditures and Transfers	<u>1,429</u>	<u>1,310</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>

Coffey County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2012

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Burlington City Sewer Impr.	\$	301	301	
Burlington City Pioneer Meadows		2,760	2,760	
Burlington City General		537,718	537,718	
Burlington City Bond		115,106	115,106	
Burlington City Industrial Levy		1	1	
Burlington City Weed Mowing		2,508	2,508	
Burlington City - Curb & Gutter 01		4,685	4,685	
Burlington City Special Liability		2,852	2,852	
Burlington City Cemetery		12,444	12,444	
Burlington City 1995 Sewer Extension		6,404	6,404	
Gridley City General		71,872	71,872	
Gridley City Capital Improvement		2,326	2,326	
Lebo City General		119,924	119,924	
Lebo City Employee Benefits		39,789	39,789	
Lebo City Law Enforcement		4,659	4,659	
Lebo City Special Liability		4,098	4,098	
		160	160	
Lebo City - Weed Mowing		125	125	
Lebo City - Wastewater		956	956	
Leroy City General		115,092	115,092	
Leroy City Special Liability		10,631	10,631	
Waverly City General		123,020	123,020	
Burlington City - Street Improvement		12,287	12,287	
Burlington City - Street Improvement		137,030	137,030	
New Strawn Bond and Interest		772	772	
Subtotal Cities		<u>1,327,520</u>	<u>1,327,520</u>	
Townships:				
Avon Township General		203	203	
Avon Township Cemetery		3,062	3,062	
Burlington Township General		618	618	
Burlington Township Cemetery		2,191	2,191	
Key West Township General		548	548	
Key West Township Cemetery		2,932	2,932	
Leroy Township General		1,532	1,532	
Liberty Township General		352	352	
Liberty Township Cemetery		828	828	
Lincoln Township General		2,090	2,090	
Lincoln Township Cemetery		9,217	9,217	
Neosho Township General		356	356	
Neosho Township Cemetery		5,480	5,480	
Pleasant Township General		720	720	
Pottawatomie Township General		982	982	
Pottawatomie Township Cemetery		2,379	2,379	
Rock Creek Township General		2,252	2,252	
Rock Creek Township Cemetery		11,236	11,236	
Spring Creek Township General		481	481	

Coffey County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2012

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Spring Creek Township Cemetery		1,474	1,474	
Star Township General		777	777	
Star Township Cemetery		900	900	
Subtotal Townships		<u>50,610</u>	<u>50,610</u>	
Schools:				
USD No. 243 General		423,077	423,077	
USD No. 243 Bond and Interest		256,640	256,640	
USD No. 243 Supplemental General		513,407	513,407	
USD No. 244 General		6,881,627	6,881,627	
USD No. 244 Capital Outlay		1,402,258	1,402,258	
USD No. 244 Recreation		698,970	698,970	
USD No. 244 Recreation Employee Benefits		1,534	1,534	
USD No. 244 Supplemental General		2,120,138	2,120,138	
USD No. 245 General		328,526	328,526	
USD No. 245 Capital Outlay		5,539	5,539	
USD No. 245 Supplemental General		594,897	594,897	
USD No. 252 General		24,252	24,252	
USD No. 252 Capital Outlay		8,008	8,008	
USD No. 252 Bond and Interest		24,905	24,905	
USD No. 252 Supplemental General		35,287	35,287	
USD No. 252 Recreation		1,335	1,335	
USD No. 365 General		19,638	19,638	
USD No. 365 Capital Outlay		4,607	4,607	
USD No. 365 Bond and Interest		9,886	9,886	
USD No. 365 Supplemental General		24,737	24,737	
Subtotal Schools		<u>13,379,268</u>	<u>13,379,268</u>	
Cemeteries:				
Altamont		1,599	1,599	
Bowman-Adgate		8,520	8,520	
Logan		2,930	2,930	
Stringtown		5,590	5,590	
Pleasant Hill		4,233	4,233	
Pleasant Township		6,743	6,743	
Pleasant View	5	6,215	6,214	6
Hall Summit		1,135	1,135	
Teachout		3,415	3,415	
Subtotal Cemeteries	<u>5</u>	<u>40,380</u>	<u>40,379</u>	<u>6</u>
Rural Fire Districts:				
Joint No. 5 Lyon County Fire		7,419	7,419	
Subtotal Rural Fire Districts		<u>7,419</u>	<u>7,419</u>	
Watershed Districts:				
Lakeview Drainage District		1,968	1,968	
Joint No. #24 Upper Verdigris		353	353	
Frog Creek Joint No. 19	24	8,172	8,175	21

Coffey County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2012

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Big Creek Joint No. 48	50	17,750	17,800	
Joint No. 90 Pottawatomie		3,458	3,458	
Long Scott Creek		38,711	38,711	
Subtotal Watershed Districts	<u>74</u>	<u>70,412</u>	<u>70,465</u>	<u>21</u>
Total Subdivisions	<u>79</u>	<u>14,875,609</u>	<u>14,875,661</u>	<u>27</u>
State Funds:				
State Educational Building		400,281	400,281	
State Institutional Building		200,140	200,140	
Total State Funds		<u>600,421</u>	<u>600,421</u>	
Other Agency Funds:				
Payroll Clearing		8,736,644	8,736,644	
Motor Vehicle Licenses		637,718	637,718	
Driver License Fees	933	42,204	43,137	
Game Licenses	1,222	16,936	16,372	1,786
Cereal Malt Beverage Licenses	50	50	50	50
Heritage Trust	825	3,486	3,501	810
Unclaimed Money	2,968			2,968
Cash Bond Deposits	28,582	23		28,605
Sales Tax	27,196	405,079	393,859	38,416
Drug Forfeitures Pending	6,625	15,280		21,905
State Election Fees		385	385	
Treasurer's Holding Account	11,441	4,054	14,354	1,141
Total Other Agency Funds	<u>79,842</u>	<u>9,861,859</u>	<u>9,846,020</u>	<u>95,681</u>
Distributable Funds:				
Current Tax	17,989,817	35,120,166	34,461,929	18,648,054
Delinquent Tax	51,750	111,369	137,219	25,900
Motor Vehicle Tax	187,564	819,805	821,627	185,742
Recreational Vehicle Tax	7,857	38,452	38,866	7,443
Mineral Production Tax		4,107	1,168	2,939
In Lieu of Tax	64,361	65,694	64,361	65,694
Total Distributable Funds	<u>18,301,349</u>	<u>36,159,593</u>	<u>35,525,170</u>	<u>18,935,772</u>
Total Agency Funds	<u>18,381,270</u>	<u>61,497,482</u>	<u>60,847,272</u>	<u>19,031,480</u>

County of Coffey, Kansas  
Reconciliation of 2011 Tax Roll  
For the Year Ended December 31, 2012

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	34,522,491
Add: Supplemental Tax Roll		86,852
Deduct: Taxes Abated		<u>(22,422)</u>
Tax Roll as Adjusted		<u><u>34,586,921</u></u>

County Treasurer's Accounting:

Current Tax Collections		34,449,081
Uncollected:		
Personal Property	24,933	
Real Estate	<u>112,907</u>	
Total Uncollected		<u>137,840</u>
Net Tax Roll		<u><u>34,586,921</u></u>

County of Coffey, Kansas  
Angie Kirchner, County Clerk  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2012

Schedule 5  
(Page 1 of 4)

Balance - January 1 \$

Receipts:

Fish and Game Licenses	16,935	
Fish and Game Fees	840	
Clerk's Fees	393	
Candidate Filing Fees	350	
Courthouse General Reimbursed Expense	<u>50</u>	
Total Receipts		18,568

Disbursements:

Paid to County Treasurer	<u>18,568</u>
Balance - December 31	<u><u>0</u></u>

County of Coffey, Kansas  
Gwen Birk, Register of Deeds  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2012

Schedule 5  
(Page 2 of 4)

Balance - January 1	\$	0
<u>Receipts:</u>		
Mortgage Registration Fees	80,237	
Recording and Filing Fees	19,804	
Technology Fees	12,160	
Heritage Trust Fees	3,209	
Copy Fees and Miscellaneous	<u>8,002</u>	
Total Receipts		123,412
<u>Disbursements:</u>		
Paid to County Treasurer:		
General Fund	108,043	
Heritage Trust Fund	3,209	
Register of Deeds Technology Fund	<u>12,160</u>	<u>123,412</u>
Balance - December 31		<u><u>0</u></u>

County of Coffey, Kansas  
 Alexandria Cox, Clerk of the District Court  
 Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2012

Schedule 5  
 (Page 3 of 4)

Balance - January 1	\$	11,940
<u>Receipts:</u>		
State Clerk Fees	129,902	
LETC Fees	22,498	
IDS	757	
Criminal Probation Fee	3,061	
Drivers License Reinstatement Fees	5,572	
Indigent Defense Fee (BIDS)	1,596	
Checking Account Interest	140	
Fines	140,450	
Marriage License	2,773	
KBI DNA Database Fee	3,182	
County Clerk Fees	3,899	
Prosecuting Attorney Training Fund	3,006	
Attorney Fees - County Reimbursement	3,901	
Worthless Check Fees	290	
Diversion Fees	40,557	
Miscellaneous Fees	3,448	
Finger Print Fees	5,437	
Juvenile Diversion Fees	300	
Law Library Fees	8,140	
Attorney Fees - State	6,313	
KBI Lab Fees	1,339	
Bonds	45,329	
Restitution	55,180	
Garnishment	58,114	
Unapplied Receipts	57,691	
County Forfeiture	1,977	
IDS Forfeiture	1,483	
State Forfeiture	1,515	
Judicial Branch Surcharge	52,736	
Total Receipts		660,586
<u>Disbursements:</u>		
State Clerk Fees	129,902	
LETC Fees	22,498	
IDS	757	
Criminal Probation Fee	3,061	
Drivers License Reinstatement Fees	5,572	
Indigent Defense Fee (BIDS)	1,596	
Checking Account Interest	134	
Fines	140,450	
Marriage License	2,773	
KBI DNA Database Fee	3,182	
County Clerk Fees	3,899	
Prosecuting Attorney Training Fund	3,006	
Attorney Fees - County Reimbursement	3,901	
Worthless Check Fees	290	
Diversion Fees	40,557	
Miscellaneous Fees	3,458	
Finger Print Fees	5,437	
Juvenile Diversion Fees	300	
Law Library Fees	8,140	
Attorney Fees - State	6,313	
KBI Lab Fees	1,339	
Bonds	30,321	
Restitution	55,087	
Garnishment	11,617	
Unapplied Receipts	56,011	
County Forfeiture	1,977	
IDS Forfeiture	1,483	
State Forfeiture	1,515	
Judicial Branch Surcharge	52,736	
Total Disbursements		597,312
Balance - December 31		75,214
Composition of Ending Balance:		
Demand Deposit, Farmers State Bank, Aliceville, Kansas		75,214



County of Coffey, Kansas  
Randy Rogers, Sheriff  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2012

Schedule 5  
(Page 3 of 4)

Sheriff Fee Account

Balance - January 1	\$	4,110
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Receipts:

Sheriff Fees	10,566	
Drivers License Checks	470	
Sheriff Sales and Seizures	8,962	
Restitution	6,656	
Towing Charges	2,106	
Jail & Commissary	17,006	
Other	806	

Total Receipts		46,572
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Disbursements:

County Treasurer	24,485	
Due to Others:		
Commissary Purchases	17,243	
Other	4,489	
Department of Revenue - Drivers License Checks	470	

Total Disbursements		46,687
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Balance - December 31		3,995
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Composition of Cash:

Demand Deposit, First National Bank of Kansas, Burlington, Kansas	\$	3,995
Total		3,995

Coffey County, Kansas  
Reconciliation of Expenditures  
For the Year Ended December 31, 2012

Schedule 6

Total Expenditures per Financial Statement	\$ 21,837,675
Less Non Budgeted Funds:	
Capital Improvement Reserve	78,608
Special Equipment Reserve	
Special Highway	65,840
GIS Reserve Fund	22,353
Technology Office Reserve	107,424
Coffey Co. RWD Infrastructure	2,292
Community Improvement Reserve	50,000
Motor Vehicle Operating Fund	74,985
Prosecuting Attorney Training Fund	2,659
Special Law Enforcement Trust Fund	15,955
Register of Deeds Technology Fund	8,902
Sheriff's Special Donations	1,495
Community Development Block Grant	
Emergency Preparedness Grant	28,192
Diversion Fees Fund	14,176
Other Grants	1,310
Total Expenditures per Schedule 1	<u>21,363,484</u>